



Brookings County Finance Office

Vicki Buseth, Finance Officer

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TO: Brookings County Commission
FROM: Vicki Buseth, Finance Officer
RE: Staff Report

- List of unpaid registered mobile homes for 2015 (anything 1976 or older) and also a list of buildings on leased sites (mobile homes newer than 1976, cabins, bin sites) from the tax year 2014 payable in 2015. I will need authorization from the board to issue distress warrants to the Sheriff's office to collect these taxes according to SDCL 10-22-31.
- I'm bringing 2 late elderly and disabled applications for the tax freeze for this year's taxes (2015 payable in 2016). The applicants missed the April 1, 2015 deadline and have the right to petition the County Commission (as long as they meet the qualifications of the freeze) to recalculate the taxes based on the value the person would have received under the program. I've also include 10-6A-4 that pertains to missing the deadline and petitioning the County Commission for late approval. I recommend approval on both applications.

Thank you,

Vicki Buseth

Brookings County Finance Officer